

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

----- X
In re: : Chapter 11
: :
CIRCUIT CITY STORES, INC. Et Al., : Case No. 08-35653 (KRH)
: :
: :
Debtors : Jointly Administered
----- X

**CITY OF MERIDEN, CONNECTICUT'S RESPONSE TO THE DEBTORS'
TWENTY-FOURTH OMNIBUS OBJECTION TO CLAIMS
(DISALLOWANCE OF CERTAIN REAL ESTATE TAX CLAIMS ON REAL
PROPERTY IN WHICH THE DEBTORS LEASED THE REAL PROPERTY)**

The City of Meriden, Connecticut hereby responds to Circuit City's objection to the City's claim for taxes, claim #8056, in the amount of \$15,770.01 and respectfully requests that the Bankruptcy Court enter an order OVERRULING Circuit City's OBJECTION to the City of Meriden, Connecticut's claim.

It is the position of Circuit City that the tax is for real property and that the debtors were leasing real property. However, the claim is NOT for real estate taxes on leased property, but for taxes on Circuit City's personal property located in the City of Meriden and for Water/Sewer use charges, as set forth below.

◇

In support of its Response and its underlying claim, the City of Meriden hereby represents as follows:

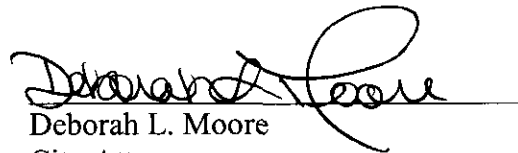
1. The City of Meriden, by the power vested in it by the State of Connecticut, has the authority to tax personal property owned by companies and located within its municipal boundaries. See, *inter alia*, Conn. Gen. Stat. §7-148 and Chapter 203 of the CT General Statutes, including, but not limited to, §12-40, §12-43, §12-49, §12-53, § 12-55, §12-58, §12-63 and §12-71.
 2. For the October 1, 2007 Grand List, the City of Meriden assessed a tax on Circuit City's Personal Property for the amount of \$5,566.56.
 3. For the October 1, 2008 Grand List, the City of Meriden assessed a tax on Circuit City's Personal Property for the amount of \$9,582.18.
 4. Neither of the above taxes were taxes on Real Estate. They are taxes on Personal Property.
 5. Because they are taxes, they are a Priority Claim.
 6. The amount of the Priority Claim is \$15,148.74.
- ◇

7. In addition, there are Water/Sewer Use charges dating to December 2008. The amount of the Water/Sewer Use Charge is \$621.27. That amount does not constitute a priority claim.
8. Attached hereto is Exhibit A, the Proof of Claim previously submitted to the Bankruptcy Court. The second page is entitled "Statement of Taxes Due", which clearly shows that the taxes are for Personal Property and NOT for Real Estate, as claimed by Circuit City.
9. The "Statement of Taxes Due" even notes that the property is leased by Circuit City. There is no attempt to impose a Real Estate tax on Circuit City for the property that they are leasing.
10. The "Statement of Taxes Due" shows the amount of principle due for the personal property taxes \$15,148.74 and the amount of the Water/Sewer use charges \$671.27. The total amount due to the City of Meriden is \$15,770.01.
11. The City of Meriden's claim is NOT for real estate taxes on the property leased by Circuit City. Rather the claim as set forth above and in Exhibit A is for Personal Property Taxes and Water/Sewer use charges.

WHEREFORE, for the foregoing reasons, the City of Meriden hereby respectfully requests the Bankruptcy Court enter an ORDER to OVERRULING Circuit City's OBJECTION to the City of Meriden's claim and granting such other and further relief as the Court deems appropriate.

Dated: August 4, 2009
Meriden, Connecticut

CITY OF MERIDEN



Deborah L. Moore
City Attorney
City Hall, Department of Law
142 E. Main Street
Meriden, CT 06450
Tel: (203) 630-4045
Facsimile (203) 630-7907
Email: dmoore@ci.meriden.ct.us

DECLARATION:

Attached please find a sworn affidavit by Mr. Mordarski, who has personal knowledge of the relevant facts that support the City of Meriden's response to Circuit City's objection to the City of Meriden's claim.

NOTICE ADDRESSES:

Michael Mordarski, Supervisor of Assessments and Collections
City Hall
142 East Main Street
Meriden, CT 06450
Tel: (203) 630-4072
Facsimile: (203) 630-4068
Email: mmordarski@ci.meriden.ct.us

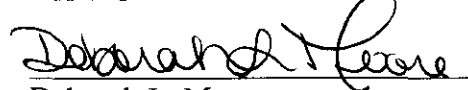
-With a copy to-
Deborah L. Moore, City Attorney
City Hall, Department of Law
142 E. Main Street
Meriden, CT 06450
Tel: (203) 630-4045
Facsimile (203) 630-7907
dmoore@ci.meriden.ct.us

ADDITIONAL INFORMATION:

The individuals listed above, Mr. Mordarski and Attorney Moore, are the parties with authority to reconcile, settle or otherwise resolve the objection on behalf of the City of Meriden.

Dated: August 4, 2009
Meriden, Connecticut

CITY OF MERIDEN



Deborah L. Moore
City Attorney
City Hall, Department of Law
142 E. Main Street
Meriden, CT 06450
Tel: (203) 630-4045
Facsimile (203) 630-7907
Email: dmoore@ci.meriden.ct.us

CERTIFICATION

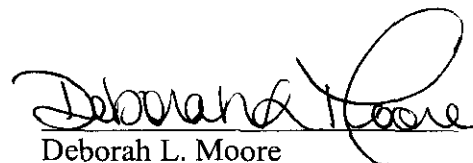
This is to certify that a copy of the foregoing was mailed, first class postage prepaid, to the following parties:

CLERK OF THE BANKRUPTCY COURT
United States Bankruptcy Court
701 East Broad Street- Room 4000
Richmond, VA 23219

SKADDEN, ARPS, SLATE, MEACHER & FLOM, LLP
Gregg M. Galardi, Esq.
Ian S. Fredericks, Esq.
P.O. Box 636
Richmond, DEL 19899-0636

SKADDEN, ARPS, SLATE, MEACHER & FLOM, LLP
Chris L. Dickerson, Esq.
155 North Wacker Drive
Chicago, IL 60606

MCGUIREWOODS, LLP
Dion W. Hayes
Douglas M. Foley
One James Center
901 E. Cary Street
Richmond, VA 23219



Deborah L. Moore
City Attorney
City Hall, Department of Law
142 E. Main Street
Meriden, CT 06450
Tel: (203) 630-4045
Facsimile (203) 630-7907
Email: dmoore@ci.meriden.ct.us

UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA

PROOF OF CLAIM

Debtor against which claim is asserted: (Check only one box below:)

- ☒ Circuit City Stores, Inc. (Case No. 08-35653) ☐ CC Distribution Company of Virginia, Inc. (Case No. 08-35659) ☐ Abbott Advertising, Inc. (Case No. 08-35665)
- ☐ Circuit City Stores West Coast, Inc. (Case No. 08-35654) ☐ Circuit City Stores PR, LLC (Case No. 08-35660) ☐ Mayland MN, LLC (Case No. 08-35666)
- ☐ InterTAN, Inc. (Case No. 08-35655) ☐ Circuit City Properties, LLC (Case No. 08-35661) ☐ Patapsco Designs, Inc. (Case No. 08-35667)
- ☐ Ventoux International, Inc. (Case No. 08-35656) ☐ Orbyx Electronics, LLC (Case No. 08-35662) ☐ Sky Venture Corporation (Case No. 08-35668)
- ☐ Circuit City Purchasing Company, LLC (Case No. 08-35657) ☐ Kinzer Technology, LLC (Case No. 08-35663) ☐ XSStuff, LLC (Case No. 08-35669)
- ☐ CC Aviation, LLC (Case No. 08-35658) ☐ Courchevel, LLC (Case No. 08-35664) ☐ PRAHS, INC. (Case No. 08-35670)

NOTE: This form should not be used to make a claim for administrative expenses arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503(c).

Name of Creditor (the person or other entity to whom the debtor owes money or property):

CITY OF MERIDEN TAX COLLECTOR, CT

Name and address where notices should be sent:

NameID: 4579809

PackID: 141960

CITY OF MERIDEN TAX COLLECTOR, CT
142 E MAIN ST RM 117
MERIDEN CT 06450-8022

Telephone number:

(203) 630-4053

☐ Check this box to indicate that this claim amends a previously filed claim.Court Claim Number: _____
(If known)

Filed on: _____

Name and address where payment should be sent (if different from above):

Telephone number:

☐ Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.☐ Check this box if you are the debtor or trustee in this case.

1. Amount of Claim as of Date Case Filed:

\$ 15770.01

If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4.

If all or part of your claim is entitled to priority, complete item 5.

☐ Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.2. Basis for Claim: MUNICIPAL TAXES AND WATER/SEWER CHARGES
(See instruction #2 on reverse side.)

3. Last four digits of any number by which creditor identifies debtor: 503889, 1131-144426

3a. Debtor may have scheduled account as:

(See instruction #3a on reverse side.)

4. Secured Claim (See instruction #4 on reverse side.)

Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.

Nature of property or right of setoff: ☒ Real Estate ☐ Motor Vehicle ☐ Other
Describe:

Value of Property: \$ _____ Annual Interest Rate: 8%

Amount of arrearage and other charges as of time case filed included in secured claim,

if any: \$ 621.27

Basis for perfection: MUNICIPAL LIENS

Amount of Secured Claim: \$ 621.27

Amount Unsecured: \$ _____

6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.

7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See definition of "redacted" on reverse side.)

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain:

5. Amount of Claim Entitled to Priority under 11 U.S.C. § 507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.

Specify the priority of the claim.

☐ Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).☐ Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtors business, whichever is earlier — 11 U.S.C. § 507(a)(4).☐ Contributions to an employee benefit plan — 11 U.S.C. § 507(a)(5).☐ Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use — 11 U.S.C. § 507(a)(7).☒ Taxes or penalties owed to governmental units — 11 U.S.C. § 507(a)(8).☐ Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____).

Amount entitled to priority:

\$ 15,148.74

*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment

FOR COURT USE ONLY

Date: 1/26/09

Signature: the person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.

MICHELLE KANE
ASST. TAX COLLECTOR

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.



0835653081208104023000571

STATEMENT OF TAXES DUE

INTEREST DATE: November 2008
CASE# 08-35653

Circuit City Stores, Inc.
PO Box 42304
Richmond, VA 23242

TYPE	YEAR	ACCT#	DESCRIPTION	PRINCIPLE	INTEREST	LIEN	TOTAL
PP	2007	503889	Personal Property Tax	5,566.56			5,566.56
PP	2008	503889	Personal Property Tax	9,582.18			9,582.18
						Total Priority Claim:	15,148.74
W/S	12/08	1131-144426	Water/Sewer *1020 Research Parkway	621.27			621.27

*This property is leased by Circuit City. The bill covers usage from 4/1/08-9/25/08.

Total Due: \$ 15,770.01

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

----- X
In re: : Chapter 11
: :
CIRCUIT CITY STORES, INC. Et Al., : Case No. 08-35653 (KRH)
: :
: :
Debtors : Jointly Administered
----- X

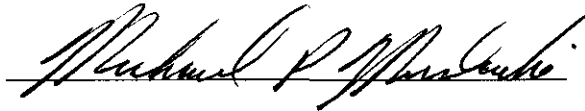
AFFIDAVIT OF MICHAEL P. MORDARSKI
SUPERVISOR OF ASSESSMENTS & COLLECTIONS
CITY OF MERIDEN, CONNECTICUT
IN SUPPORT OF THE CITY OF MERIDEN'S REPLY TO CIRCUIT CITY'S
OBJECTION TO THE CITY OF MERIDEN'S CLAIM

I, Michael P. Mordarski, being duly sworn, hereby depose and state:

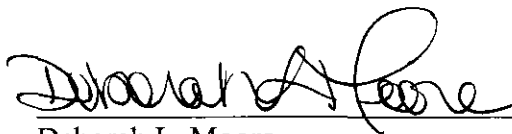
1. I am over the age of 18 and understand and believe in the obligations of an oath.
2. I have been employed by the City of Meriden for more than twenty-six (26) years.
3. My current title is Supervisor of Assessments and Collections.
4. I have held this position for more than two (2) years.
5. I have personal knowledge of the relevant facts that support the attached Response to Circuit City's objection to the City of Meriden's claim.

6. The City of Meriden's claims are for personal property taxes and water/sewer use charges.
7. The City of Meriden's claims are NOT for real estate taxes for the property that was leased by the Debtor.
8. I have reviewed the City of Meriden's response to Circuit City's objection and it is true and accurate to the best of my knowledge and belief.

THE AFFIANT
MICHAEL P. MORDARSKI



Subscribed and sworn to, before me, on this the 4th day of August 2009.



Deborah L. Moore
Commissioner of Superior Court